



# Committee for Member in Practice (CMP), ICAI

## Revised Minimum Recommended Scale of Fees for the Professional Assignments done by the Chartered Accountants

The Committee for Members in Practice (CMP) of ICAI as a part of its commitment to strengthen the Practitioners has initiated the Revised Minimum Recommended Scale of Fees for the professional assignments done by the members of ICAI. The recommendation is about the fee to be charged as per the work performed for various professional assignments. The fee has been recommended separately for Class A, Class B and Class C cities.

| PARTICULARS                                        |                                                                                            | Revised minimum Recommended scale of Fees |                           |                              |
|----------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------------------------|---------------------------|------------------------------|
|                                                    |                                                                                            | Class 'A' Cities (₹)                      | Class 'B' Cities (₹)      | Class 'C' Cities (₹)         |
| <b>1) ADVISING ON DRAFTING OF DEEDS/AGREEMENTS</b> |                                                                                            |                                           |                           |                              |
| (a)                                                | i) Partnership Deed                                                                        | 15,000/- & Above                          | 10,000/- & Above          | 8,000/- & Above              |
|                                                    | ii) Partnership Deed (With Consultation & Tax Advisory)                                    | 20,000/- & Above                          | 15,000/- & Above          | 10,000/- & Above             |
| (b)                                                | Filling of Forms with Registrar of Firms                                                   | 7,000/- & Above Per Form                  | 5,000/- & Above Per Form  | 3,000/- & Above              |
| (c)                                                | Supplementary / Modification in Partnership Deed                                           | 12,000/- & Above                          | 9,000/- & Above           | 6,000/- & Above              |
| (d)                                                | Joint Development Agreements / Joint Venture Agreements                                    | 12000 & Above (See Note-1)                | 9000 & Above (See Note-1) | 6,000/- & Above (See Note-1) |
| (e)                                                | Others Deeds such as Power of Attorney, Will, Gift Deed etc.                               | 5000 & Above                              | 4000 & Above              | 3,000/- & Above              |
| <b>2) INCOME TAX</b>                               |                                                                                            |                                           |                           |                              |
| <b>A. Filling of Return of Income</b>              |                                                                                            |                                           |                           |                              |
| I)                                                 | For Individuals/HUFs etc.                                                                  |                                           |                           |                              |
| (a)                                                | Filling of Return of Income with Salary/Other Sources/Share of Profit                      | 8,000/- & Above                           | 6,000/- & Above           | 4,000/- & Above              |
| (b)                                                | Filling of Return of Income with detailed Capital Gain working                             |                                           |                           |                              |
|                                                    | i) Less than 10 Transactions (For Shares & Securities)                                     | 11,000/- & Above                          | 8,000/- & Above           | 5,000/- & Above              |
|                                                    | ii) More than 10 Transactions (For Shares & Securities)                                    | 17,000/- & Above                          | 12,000/- & Above          | 8,000/- & Above              |
| (c)                                                | Filling on Return of Income for Capital Gain on Immovable property                         | 32,000/- & Above                          | 22,000/- & Above          | 15,000/- & Above             |
| (d)                                                | Filling on Return of Income with Preparation of Bank Summary, Capital A/c & Balance Sheet. | 12,000/- & Above                          | 9,000/- & Above           | 6,000/- & Above              |
| II)                                                | (a) Partnership Firms/Sole Proprietor with Advisory Services                               | 15,000/- & Above                          | 10,000/- & Above          | 8,000/- & Above              |
|                                                    | (b) Minor's I.T. Statement                                                                 | 8,000/- & Above                           | 6,000/- & Above           | 4,000/- & Above              |
|                                                    | (c) Private Ltd. Company:                                                                  |                                           |                           |                              |
|                                                    | i) Active                                                                                  | 25,000/- & Above                          | 18,000/- & Above          | 12,000/- & Above             |
|                                                    | ii) Defunct                                                                                | 12,000/- & Above                          | 9,000/- & Above           | 6,000/- & Above              |
|                                                    | (d) Public Ltd. Company                                                                    |                                           |                           |                              |
|                                                    | i) Active                                                                                  | 65,000/- & Above                          | 45,000/- & Above          | 30,000/- & Above             |
|                                                    | ii) Defunct                                                                                | 25,000/- & Above                          | 18,000/- & Above          | 12,000/- & Above             |
| <b>B. Filling of Forms etc.</b>                    |                                                                                            | <b>(Quarterly Fees)</b>                   | <b>(Quarterly Fees)</b>   | <b>(Quarterly Fees)</b>      |
| (a)                                                | Filling of TDS/TCS Return (per Form)                                                       |                                           |                           |                              |
|                                                    | i) With 5 or less Entries                                                                  | 4,000/- & Above                           | 3,000/- & Above           | 2,000/- & Above              |
|                                                    | ii) With more than 5 entries                                                               | 9,000/- & Above                           | 7,000/- & Above           | 5,000/- & Above              |

| PARTICULARS                        |                                                                          | Revised minimum Recommended scale of Fees |                           |                           |
|------------------------------------|--------------------------------------------------------------------------|-------------------------------------------|---------------------------|---------------------------|
|                                    |                                                                          | Class 'A' Cities (₹)                      | Class 'B' Cities (₹)      | Class 'C' Cities (₹)      |
| (b)                                | Filing of Form No. 15-H/G (per Set)                                      | 4,000/- & Above                           | 3,000/- & Above           | 2,000/- & Above           |
| (c)                                | Form No. 49-A/49-B                                                       | 4,000/- & Above                           | 3,000/- & Above           | 2,000/- & Above           |
| (d)                                | Any other Forms filed under the Income Tax Act                           | 4,000/- & Above                           | 3,000/- & Above           | 2,000/- & Above           |
| <b>C. Certificate</b>              |                                                                          |                                           |                           |                           |
|                                    | Obtaining Certificate from Income Tax Department                         | 14,000/- & Above                          | 10,000/- & Above          | 7,000/- & Above           |
| <b>D. Filing of Appeals etc.</b>   |                                                                          |                                           |                           |                           |
| (a)                                | First Appeal Preparation of Statement of Facts, Grounds of Appeal, Etc.  | 32,000/- & Above                          | 22,000/- & Above          | 15,000/- & Above          |
| (b)                                | Second Appeal (Tribunal)                                                 | 65,000/- & Above                          | 45,000/- & Above          | 30,000/- & Above          |
| <b>E. Assessments etc.</b>         |                                                                          |                                           |                           |                           |
| (a)                                | Attending Scrutiny Assessment/Appeal                                     |                                           |                           |                           |
|                                    | (i) Corporate                                                            | See Note 1                                | See Note 1                | See Note 1                |
|                                    | (ii) Non Corporate                                                       | 32,000/- & Above                          | 22,000/- & Above          | 15,000/- & Above          |
| (b)                                | Attending before Authorities                                             | 10,000/- & Above Per Visit                | 7,000/- & Above Per Visit | 5,000/- & Above Per Visit |
| (c)                                | Attending for Rectifications/ Refunds/Appeal effects Etc.                | 7,000/- & Above Per Visit                 | 5,000/- & Above Per Visit | 3,000/- & Above Per Visit |
| (d)                                | Income Tax Survey                                                        | 80,000/- & Above                          | 55,000/- & Above          | 35,000/- & Above          |
| (e)                                | T.D.S. Survey                                                            | 50,000/- & Above                          | 35,000/- & Above          | 25,000/- & Above          |
| (f)                                | Income Tax Search and Seizure                                            | See Note 1                                | See Note 1                | See Note 1                |
| (g)                                | Any other Consultancy                                                    | See Note 1                                | See Note 1                | See Note 1                |
| <b>3) CHARITABLE TRUST</b>         |                                                                          |                                           |                           |                           |
| (a)                                | (i) Registration Under Local Act                                         | 25,000/- & Above                          | 18,000/- & Above          | 12,000/- & Above          |
|                                    | (ii) Societies Registration Act                                          | 32,000/- & Above                          | 22,000/- & Above          | 15,000/- & Above          |
| (b)                                | Registration Under Income Tax Act                                        | 25,000/- & Above                          | 18,000/- & Above          | 12,000/- & Above          |
| (c)                                | Exemption Certificate under section 80G of Income Tax Act                | 20,000/- & Above                          | 15,000/- & Above          | 10,000/- & Above          |
| (d)                                | Filing Objection Memo/other Replies                                      | 10,000/- & Above                          | 7,000/- & Above           | 5,000/- & Above           |
| (e)                                | Filing of Change Report                                                  | 10,000/- & Above                          | 7,000/- & Above           | 5,000/- & Above           |
| (f)                                | Filing of Annual Budget                                                  | 10,000/- & Above                          | 7,000/- & Above           | 5,000/- & Above           |
| (g)                                | Attending before Charity Commissioner including for Attending Objections | 8,000/- & Above per visit                 | 6,000/- & Above per visit | 4,000/- & Above           |
| (h)                                | (i) F.C.R.A. Registration                                                | 35,000/- & Above                          | 25,000/- & Above          | 18,000/- & Above          |
|                                    | (ii) F.C.R.A. Certification                                              | 8,000/- & Above                           | 6,000/- & Above           | 4,000/- & Above           |
| <b>4) COMPANY LAW AND LLP WORK</b> |                                                                          |                                           |                           |                           |
| (a)                                | Filing Application for Name Approval                                     | 8,000/- & Above                           | 6,000/- & Above           | 4,000/- & Above           |
| (b)                                | Incorporation of a Private Limited Company/LLP                           | 35,000/- & Above                          | 25,000/- & Above          | 18,000/- & Above          |
| (c)                                | Incorporation of a Public Limited Company                                | 65,000/- & Above                          | 45,000/- & Above          | 30,000/- & Above          |
| (d)                                | Advisory or consultation in drafting MOA, AOA                            | 15,000/- & Above                          | 11,000/- & Above          | 8,000/- & Above           |

| PARTICULARS |                                                                                                                                           | Revised minimum Recommended scale of Fees |                          |                      |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------|----------------------|
|             |                                                                                                                                           | Class 'A' Cities (₹)                      | Class 'B' Cities (₹)     | Class 'C' Cities (₹) |
| (e)         | (i) Company's/LLP ROC Work, Preparation of Minutes, Statutory Register & Other Secretarial Work                                           | See Note 1                                | See Note 1               | See Note 1           |
|             | (ii) Certification (Per Certificate)                                                                                                      | 15,000/- & Above                          | 11,000/- & Above         | 8,000/- & Above      |
| (f)         | Filing Annual Return Etc.                                                                                                                 | 10,000/- & Above per Form                 | 7,000/- & Above per Form | 5,000/- & Above      |
| (g)         | Filing Other Forms Like : F-32, 18, 2 etc.                                                                                                | 5,000/- & Above                           | 4,000/- & Above per Form | 3,000/- & Above      |
| (h)         | Increase in Authorised Capital Filing of F-5, F-23, preparation of Revised Memorandum of Association/Article of Association/LLP Agreement | 25,000/- & Above                          | 20,000/- & Above         | 14,000/- & Above     |
| (i)         | DPIN/DIN per Application                                                                                                                  | 4,000/- & Above                           | 3,000/- & Above          | 2,000/- & Above      |
| (j)         | Company Law Consultancy including Petition drafting                                                                                       | See Note 1                                | See Note 1               | See Note 1           |
| (k)         | Company Law representation including LLP before RD and NCLT                                                                               | See Note 1                                | See Note 1               | See Note 1           |
| (l)         | ROC Representation                                                                                                                        | See Note 1                                | See Note 1               | See Note 1           |

#### 5) AUDIT AND OTHER ASSIGNMENTS

Rate per day would depend on the complexity of the work and the number of days spent by each person

|                                 |                          |                          |                         |
|---------------------------------|--------------------------|--------------------------|-------------------------|
| (i) Principal                   | 18,000/- & Above per day | 12,000/- & Above per day | 8,000/- & Above per day |
| (ii) Qualified Assistants       | 10,000/- & Above per day | 7,000/- & Above per day  | 5,000/- & Above per day |
| (iii) Semi Qualified Assistants | 5,000/- & Above per day  | 4,000/- & Above per day  | 3,000/- & Above per day |
| (iv) Other Assistants           | 3,000/- & Above per day  | 2,000/- & Above per day  | 1,000/- & Above per day |

Subject to minimum indicative Fees as under:

|                                                    |                  |                  |                  |
|----------------------------------------------------|------------------|------------------|------------------|
| (i) Tax Audit                                      | 40,000/- & Above | 30,000/- & Above | 22,000/- & Above |
| (ii) Company Audit                                 |                  |                  |                  |
| (a) Small Pvt. Ltd. Co. (Turnover up to ₹ 2 crore) | 50,000/- & Above | 35,000/- & Above | 25,000/- & Above |
| (b) Medium Size Pvt. Ltd. Co./ Public Ltd. Co.     | 80,000/- & Above | 55,000/- & Above | 35,000/- & Above |
| (c) Large Size Pvt. Ltd. Co./ Public               | See Note 1       | See Note 1       | See Note 1       |
| (iv) Review of TDS Compliance                      | 25,000/- & Above | 18,000/- & Above | 12,000/& Above   |
| (v) Transfer Pricing Audit                         | See Note 1       | See Note 1       | See Note 1       |

#### 6) INVESTIGATION, MANAGEMENT SERVICES OR SPECIAL ASSIGNMENTS

Rate per day would depend on the complexity of the work and the number of days spent by each person

|                              |                                   |                                   |                                 |
|------------------------------|-----------------------------------|-----------------------------------|---------------------------------|
| (a) Principal                | 35,000/- & Above + per day charge | 25,000/- & Above + per day charge | 18,000/- & Above per day charge |
| (b) Qualified Assistant      | 18,000/- & Above + per day charge | 12,000/- & Above + per day charge | 8,000/- & Above per day charge  |
| (c) Semi Qualified Assistant | 10,000/- & Above + per day charge | 7,000/- & Above + per day charge  | 5,000/- & Above per day charge  |

| PARTICULARS                                                                                                   |                                                                                                       | Revised minimum Recommended scale of Fees                                    |                                                                              |                                                                              |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------|
|                                                                                                               |                                                                                                       | Class 'A' Cities (₹)                                                         | Class 'B' Cities (₹)                                                         | Class 'C' Cities (₹)                                                         |
| <b>7) CERTIFICATION WORK</b>                                                                                  |                                                                                                       |                                                                              |                                                                              |                                                                              |
| (a)                                                                                                           | Issuing Certificates under the Income Tax Act i.e. U/s 80IA/80IB/10 A/10B & other Certificates        | See Note 1                                                                   | See Note 1                                                                   | See Note 1                                                                   |
| (b)                                                                                                           | Other Certificates For LIC/ Passport/Credit Card/Etc.                                                 | 10,000/- & Above                                                             | 7,000/- & Above                                                              | 5,000/- & Above                                                              |
| (c)                                                                                                           | Other Attestation (True Copy)                                                                         | 3,000/- & Above per form                                                     | 2,000/- & Above per form                                                     | 1,000/- & Above                                                              |
| (d)                                                                                                           | Net worth Certificate for person going abroad                                                         | 18,000/- & Above                                                             | 12,000/- & Above                                                             | 8,000/- & Above                                                              |
| <b>8) RERA</b>                                                                                                |                                                                                                       |                                                                              |                                                                              |                                                                              |
| (a)                                                                                                           | Audit of Accounts                                                                                     | 10,000/- & Above                                                             | 7,000/- & Above                                                              | 5,000/- & Above                                                              |
| (b)                                                                                                           | Appearance Before Appellate Tribunal of Regulatory Authority or Adjudicating Authority                | 50,000/- & Above                                                             | 35,000/- & Above                                                             | 25,000/- & Above                                                             |
| (c)                                                                                                           | Advisory & Consultation                                                                               | See Note 1                                                                   | See Note 1                                                                   | See Note 1                                                                   |
| (d)                                                                                                           | Certification for withdrawal of amount                                                                | See Note 1                                                                   | See Note 1                                                                   | See Note 1                                                                   |
| <b>9) CONSULTATION &amp; ARBITRATION</b>                                                                      |                                                                                                       |                                                                              |                                                                              |                                                                              |
| <b>Rate per hour would depend on the complexity of the work and the number of hours spends by each person</b> |                                                                                                       |                                                                              |                                                                              |                                                                              |
| (a)                                                                                                           | Principal                                                                                             | 35,000/- & Above (initial fees) + additional fees @ 8,000/- & Above per hour | 25,000/- & Above (initial fees) + additional fees @ 6,000/- & Above per hour | 18,000/- & Above (initial fees) + additional fees @ 4,000/- & Above per hour |
| (b)                                                                                                           | Qualified Assistant                                                                                   | 6,000/- & Above per hour                                                     | 4,000/- & Above per hour                                                     | 3,000/- & Above per hour                                                     |
| (c)                                                                                                           | Semi Qualified Assistant                                                                              | 3,000/- & Above per hour                                                     | 2,000/- & Above per hour                                                     | 1,000/- & Above per hour                                                     |
| <b>10) NBFC/RBI MATTERS</b>                                                                                   |                                                                                                       |                                                                              |                                                                              |                                                                              |
| (a)                                                                                                           | NBFC Registration with RBI                                                                            | See Note 1                                                                   | See Note 1                                                                   | See Note 1                                                                   |
| (b)                                                                                                           | Other Returns                                                                                         | 18,000/- & Above                                                             | 12,000/- & Above                                                             | 8,000/- & Above                                                              |
| <b>11) GST</b>                                                                                                |                                                                                                       |                                                                              |                                                                              |                                                                              |
| (a)                                                                                                           | Registration                                                                                          | 20,000/- & Above                                                             | 15,000/- & Above                                                             | 10,000/- & Above                                                             |
| (b)                                                                                                           | Registration with Consultation                                                                        | See Note 1                                                                   | See Note 1                                                                   | See Note 1                                                                   |
| (c)                                                                                                           | Tax Advisory & Consultation i.e. about value, taxability, classification, etc.                        | See Note 1                                                                   | See Note 1                                                                   | See Note 1                                                                   |
| (d)                                                                                                           | Challan/Returns                                                                                       | 15,000/- & Above + (4,000/- Per Month)                                       | 10,000/- & Above + (3,000/- Per Month)                                       | 8,000/- & Above + (2,000/- Per Month)                                        |
| (e)                                                                                                           | Adjudication/Show Cause notice reply                                                                  | 30,000/- & Above                                                             | 20,000/- & Above                                                             | 15,000/- & Above                                                             |
| (f)                                                                                                           | Filing of Appeal / Appeals Drafting                                                                   | 30,000/- & Above                                                             | 20,000/- & Above                                                             | 15,000/- & Above                                                             |
| (g)                                                                                                           | Furnish details of inward/outward supply                                                              | See Note 1                                                                   | See Note 1                                                                   | See Note 1                                                                   |
| (h)                                                                                                           | Misc services i.e. refund, cancellation/revocation registration, maintain electronic cash ledger etc. | See Note 1                                                                   | See Note 1                                                                   | See Note 1                                                                   |
| (i)                                                                                                           | Audit of accounts and reconciliation Statement                                                        | 40,000/- & Above                                                             | 20,000/- & Above                                                             | 12,000/- & Above                                                             |
| (j)                                                                                                           | Any Certification Work                                                                                | 10,000/- & Above                                                             | 7,000/- & Above                                                              | 5,000/- & Above                                                              |

| PARTICULARS                                   |                                                                                                                                                                           | Revised minimum Recommended scale of Fees |                      |                      |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------|----------------------|
|                                               |                                                                                                                                                                           | Class 'A' Cities (₹)                      | Class 'B' Cities (₹) | Class 'C' Cities (₹) |
| <b>12) FEMA MATTERS</b>                       |                                                                                                                                                                           |                                           |                      |                      |
| (a)                                           | Filing Declaration with RBI in relation to transaction by NRIs/OCBs                                                                                                       | 35,000/- & Above                          | 25,000/- & Above     | 18,000/- & Above     |
| (b)                                           | Obtaining Prior Permissions from RBI for Transaction with NRIs/OCBs                                                                                                       | 50,000/- & Above                          | 35,000/- & Above     | 25,000/- & Above     |
| (c)                                           | Technical collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters                              | See Note 1                                | See Note 1           | See Note 1           |
| (d)                                           | Foreign collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters (incl. Shareholders Agreement) | See Note 1                                | See Note 1           | See Note 1           |
| (e)                                           | Advising on Non Resident Taxation Matters including Double Tax Avoidance Agreements including FEMA                                                                        | See Note 1                                | See Note 1           | See Note 1           |
| <b>13) PROJECT FINANCING</b>                  |                                                                                                                                                                           |                                           |                      |                      |
| (a)                                           | Preparation of CMA data                                                                                                                                                   | See Note 1                                | See Note 1           | See Note 1           |
| (b)                                           | Services relating to Financial sector                                                                                                                                     | See Note 1                                | See Note 1           | See Note 1           |
| <b>14) ACCOUNTANCY SERVICES (New Heading)</b> |                                                                                                                                                                           |                                           |                      |                      |
|                                               | Book Keeping and the preparation of financial statements                                                                                                                  |                                           |                      | See Note 1           |
|                                               | Other Services                                                                                                                                                            |                                           |                      | See Note 1           |
| <b>15)</b>                                    | <b>Other Services not listed above</b>                                                                                                                                    |                                           |                      | See Note 1           |

**Notes:**

- 1) Fees to be charged depending on the complexity and the time spent on the particular assignment.
- 2) The above recommended minimum scale of fees is as recommended by the Committee for Members in Practice (CMP) of ICAI
- 3) The aforesaid table states recommendatory minimum scale of fees works out by taking into account average time required to complete such assignments. However, members are free to charge varying rates depending upon the nature and complexity of assignment and time involved in completing the same.
- 4) Office time spent in travelling & out-of-pocket expenses would be chargeable. The Committee issues for general information the above recommended scale of fees which it considers reasonable under present conditions. It will be appreciated that the actual fees charged in individual cases will be matter of agreement between the member and the client.
- 5) GST should be collected separately wherever applicable.
- 6) The Committee also recommends that the bill for each service should be raised separately and immediately after the services are rendered.
- 7) Classification of Class A, Class B & Class C Cities are given in **Annexure 'A'**
- 8) The amount charged will be based on the location of the service provider.

| S. No | STATES/UNION TERRITORIES  | CITIES CLASSIFIED AS "A" | CITIES CLASSIFIED AS "B"                                                                                                                     | CITIES CLASSIFIED AS "C" |
|-------|---------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1.    | ANDAMAN & NICOBAR ISLANDS | _____                    | _____                                                                                                                                        | All cities               |
| 2     | ANDHRA PRADESH            | _____                    | Vijayawada, Greater Visakhapatnam, Guntur, Nellore                                                                                           | Other Cities             |
| 3     | ARUNACHAL PRADESH         | _____                    | _____                                                                                                                                        | All cities               |
| 4     | ASSAM                     | _____                    | Guwahati                                                                                                                                     | Other Cities             |
| 5     | BIHAR                     | _____                    | Patna                                                                                                                                        | Other Cities             |
| 6     | CHANDIGARH                | _____                    | Chandigarh                                                                                                                                   | _____                    |
| 7     | CHHATTISGARH              | _____                    | Durg-Bhilai Nagar, Raipur                                                                                                                    | Other Cities             |
| 8     | DADRA & NAGAR HAVELI      | _____                    | _____                                                                                                                                        | All cities               |
| 9     | DAMAN & DIU               | _____                    | _____                                                                                                                                        | All cities               |
| 10    | DELHI                     | Delhi                    | _____                                                                                                                                        | _____                    |
| 11    | GOA                       | _____                    | _____                                                                                                                                        | All cities               |
| 12    | GUJARAT                   | Ahmedabad                | Rajkot, Jamnagar, Bhavnagar, Vadodara Surat                                                                                                  | Other Cities             |
| 13    | HARYANA                   | _____                    | Faridabad, Gurgaon                                                                                                                           | Other Cities             |
| 14    | HIMACHAL PRADESH          | _____                    | _____                                                                                                                                        | All cities               |
| 15    | JAMMU & KASHMIR           | _____                    | Srinagar, Jammu                                                                                                                              | Other Cities             |
| 16    | JHARKHAND                 | _____                    | Jamshedpur, Dhanbad, Ranchi, Bokro Stell City                                                                                                | Other Cities             |
| 17    | KARNATAKA                 | Bengaluru                | Belgaum, Hubli-Dharwad, Mangalore, Mysore, Gulbarga                                                                                          | Other Cities             |
| 18    | KERALA                    | _____                    | Kozhikode, Kochi, Thiruvananthapuram, Thrissur, Malappuram, Kannur, Kollam                                                                   | Other Cities             |
| 19    | LAKSHADWEEP               | _____                    | _____                                                                                                                                        | All cities               |
| 20    | MADHYA PRADESH            | _____                    | Gwalior, Indore, Bhopal, Jabalpur, Ujjain                                                                                                    | Other Cities             |
| 21    | MAHARASHTRA               | Greater Mumbai, Pune     | Amravati, Nagpur, Aurangabad, Nashik, Bhiwandi, Solapur, Kolhapur, Vasai-Virar City, Malegaon, Nansws-Waghala, Sangli                        | Other Cities             |
| 22    | MANIPUR                   | _____                    | _____                                                                                                                                        | All cities               |
| 23    | MEGHALAYA                 | _____                    | _____                                                                                                                                        | All cities               |
| 24    | MIZORAM                   | _____                    | _____                                                                                                                                        | All cities               |
| 25    | NAGALAND                  | _____                    | _____                                                                                                                                        | All cities               |
| 26    | ODISHA                    | _____                    | Cuttack, Bhubaneswar, Rourkela                                                                                                               | Other Cities             |
| 27    | PUDUCHERRY                | _____                    | Puducherry/ Pondicherry                                                                                                                      | _____                    |
| 28    | PUNJAB                    | _____                    | Amritsar, Jalandhar, Ludhiana,                                                                                                               | Other Cities             |
| 29    | RAJASTHAN                 | _____                    | Bikaner, Jaipur, Jodhpur, Kota, Ajmer                                                                                                        | Other Cities             |
| 30    | SIKKIM                    | _____                    | _____                                                                                                                                        | All cities               |
| 31    | TAMIL NADU                | Chennai                  | Salem, Tiruppur, Coimbatore, Tiruchirappalli, Madurai, Erode                                                                                 | Other Cities             |
| 32    | TELANGANA                 | Hyderabad                | Warangal                                                                                                                                     | Other Cities             |
| 33    | TRIPURA                   | _____                    | _____                                                                                                                                        | All cities               |
| 34    | UTTAR PRADESH             | _____                    | Moradabad, Meerut, Ghaziabad, Aligarh, Agra, Bareilly, Lucknow, Kanpur, Allahabad, Gorakhpur, Varanasi, Saharanpur, Noida, Firozabad, Jhansi | Other Cities             |
| 35    | UTTARAKHAND               | _____                    | Dehradun                                                                                                                                     | Other Cities             |
| 36    | WEST BENGAL               | Kolkata                  | Asansol, Siliguri, Durgapur                                                                                                                  | Other Cities             |